

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA	:	<u>INDICTMENT</u>
-v.-	:	14 Cr.
SHLOIME TORIM,	:	
a/k/a "Shloime Goldstein,"	:	
a/k/a "Max Gold,"	:	
Defendant.	:	

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COUNT ONE
(Obstructing and Impeding the Due Administration
Of the Internal Revenue Service)

The Grand Jury charges:

Background

1. At all times relevant to this Indictment, unless otherwise indicated, SHLOIME TORIM, a/k/a "Shloime Goldstein," a/k/a "Max Gold," the defendant, resided in Orange County, New York and engaged in a variety of income producing businesses, including car leasing, rentals and real estate. When conducting business, TORIM used multiple identities: At times he used his actual name, "Shloime Torim," and the social security number assigned to him, and other times he used different social security numbers associated with his aliases, such as "Shloime Goldstein," or "Max Gold."

2. At times during the period charged in this Indictment, SHLOIME TORIM, a/k/a "Shloime Goldstein," a/k/a "Max Gold," the defendant, controlled over 100 corporations and other business entities (the "Torim Entities"). Most of the Torim Entities were shell companies and served no purpose other than to conceal TORIM's income.

3. At times during the time period charged in this Indictment, SHLOIME TORIM, a/k/a "Shloime Goldstein," a/k/a "Max Gold," the defendant, opened and controlled over 60 bank accounts associated primarily with various Torim Entities (the "Torim Business Accounts"). TORIM arranged for some of the accounts to be held in the names of nominees, including his wife and/or his children.

4. At times during the time period charged in this Indictment, SHLOIME TORIM, a/k/a "Shloime Goldstein," a/k/a "Max Gold," the defendant, commingled funds among the Torim Business Accounts. TORIM arranged to have funds transferred among the Torim Business Accounts and then arranged to have funds withdrawn for his personal use and the use of his family members.

The Scheme to Obstruct

5. Beginning in or about at least 2002 and continuing up through and including the date of the filing of this indictment,

SHLOIME TORIM, a/k/a "Shloime Goldstein," a/k/a "Max Gold," the defendant, engaged in a course of conduct calculated to impede and impair the due administration of the Internal Revenue Laws by obstructing and frustrating the lawful function of the IRS in assessing and collecting United States income taxes. Among other ways, TORIM impeded the IRS by:

- (A) Using shell companies, and corresponding bank accounts, to conceal his income;
- (B) Using family members as nominees to disguise his interests in the Torim Business Accounts;
- (C) Commingling funds among nominee and business accounts;
- (D) Using multiple identities and social security numbers that he obtained under the names "Shloime Torim," "Shloime Goldstein" and "Max Gold";
- (E) Failing to file U.S. Individual Income Tax Returns, Forms 1040, for himself, despite receiving personal income in amounts that required him to file such returns; and
- (F) Failing to file Corporate income tax returns.

Statutory Allegations

6. Beginning in or about 2002, and continuing up to and including the date of filing of this Indictment, in the Southern District of New York and elsewhere, SHLOIME TORIM, a/k/a

"Shloime Goldstein," a/k/a "Max Gold," the defendant, corruptly obstructed and impeded, and endeavored to obstruct and impede, the due administration of the Internal Revenue Laws by various means, including those described in paragraph 5 above.

(Title 26, United States Code, Section 7212(a).)

COUNTS TWO THROUGH SIX
**(Failure to file U.S. Individual
Income Tax Returns)**

The Grand Jury further charges:

7. The allegations contained in paragraphs one through four of this Indictment are repeated and realleged as though fully set forth herein.

8. SHLOIME TORIM, a/k/a "Shloime Goldstein," a/k/a "Max Gold," the defendant, failed to file any U.S. Individual Income Tax Returns for the tax years 2007 through 2011 inclusive, despite receiving income in each of those years obligating him under the Internal Revenue laws to file U.S. Individual Income Tax Returns.

Statutory Allegations

9. On or about the dates set forth below, in the Southern District of New York and elsewhere, SHLOIME TORIM, a/k/a "Shloime Goldstein," a/k/a "Max Gold," the defendant, willfully and knowingly did fail to make an income tax return for the calendar years stated below, to the Internal Revenue

Service Center, to a person assigned to receive returns at the local office of the Internal Revenue Service, or to another Internal Revenue Service office permitted by the Commissioner of the Internal Revenue Service to receive returns, stating specifically the items of his gross income and any deductions and credits to which he was entitled, whereas, as TORIM then and there well knew and believed, he had gross income requiring the filing of a return for each of such years, and, by reason of such income, he was required by law following the close of each calendar year, and on or before each of the tax return due dates stated below, to make said income tax returns to the Internal Revenue Service Center, to a person assigned to receive returns at the local office of the Internal Revenue Service, or to another Internal Revenue Service office permitted by the Commissioner of the Internal Revenue Service to receive returns:

COUNT	TAX YEAR	APPROXIMATE DUE DATE OF INCOME TAX RETURN	THRESHHOLD INCOME AMOUNT REQUIRING THE FILING OF INCOME TAX RETURN
2	2007	4/15/2008	\$400
3	2008	4/15/2009	\$400
4	2009	4/15/2010	\$400
5	2010	4/18/2011	\$400
6	2011	4/17/2012	\$400

(Title 26, United States Code, Section 7203.)

COUNT SEVEN

**(False Statement to a Financial Institution:
GMAC Bank)**

The Grand Jury further charges:

10. On or about June 15, 2009, in the Southern District of New York and elsewhere, SHLOIME TORIM, a/k/a "Shloime Goldstein," a/k/a "Max Gold," the defendant, unlawfully, willfully and knowingly did make a false statement and report for the purpose of influencing the action of an institution then doing business as GMAC Bank, an institution the accounts of which were then insured by the Federal Deposit Insurance Corporation ("FDIC"), upon an application, advance, discount, purchase, purchase agreement, repurchase agreement, commitment, loan, and any change and extension of the same, by renewal,

deferment of action and otherwise, and the acceptance, release, and substitution of security therefor, to wit, in connection with an application for an business credit application/automobile loan for a 2009 Chevrolet Aveo with a Vehicle Identification Number ending in 9893, TORIM falsely stated: (a) his name was Shloime Goldstein; (b) his social security number; and that (c) his residence was owned outright by Shloime Goldstein.

(Title 18, United States Code, Section 1014)

COUNT EIGHT

**(False Statement to a Financial Institution:
GMAC Bank)**

The Grand Jury further charges:

11. On or about June 15, 2009, in the Southern District of New York and elsewhere, SHLOIME TORIM, a/k/a "Shloime Goldstein," a/k/a "Max Gold," the defendant, unlawfully, willfully and knowingly did make a false statement and report for the purpose of influencing the action of an institution then doing business as GMAC Bank, an institution the accounts of which were then insured by the Federal Deposit Insurance Corporation ("FDIC"), upon an application, advance, discount, purchase, purchase agreement, repurchase agreement, commitment, loan, and any change and extension of the same, by renewal,

deferment of action and otherwise, and the acceptance, release, and substitution of security therefor, to wit, in connection with an application for an business credit application/automobile loan for a 2009 Chevrolet Aveo with a Vehicle Identification Number ending in 4675, TORIM falsely stated: (a) his name was Shloime Goldstein; (b) his social security number; and that (c) his residence was owned outright by Shloime Goldstein.

(Title 18, United States Code, Section 1014)

FOREPERSON

PREET BHARARA
United States Attorney

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

- v. -

SHLOIME TORIM
a/k/a "Shloime Goldstein,"
a/k/a "Max Gold,"

Defendant.

INDICTMENT

14 Cr.

(26 U.S.C. §§ 7212(a), 7203, 18 U.S.C. §§ 1001(a), 1014,
42 U.S.C. § 408(a)(7)(A).)

PREET BHARARA
Foreperson. United States Attorney.